

IDAHO FUELS TAX REFUND WORKSHEET

IFTA CARRIERS

Name / DBA	SSN / EIN
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An off-loading allowance is given when special fuel from the main supply tank of a motor vehicle subject to the special fuels tax is used for purposes other than operating the motor vehicle. This includes activities such as operating a reefer unit, turning a vehicle-mounted cement mixer, or off-loading product.

The International Fuel Tax Agreement (IFTA) does not allow this credit to be taken on the IFTA return; however, a refund of the Idaho portion of the credit may be claimed on an Idaho Form 75. Complete this worksheet to calculate the Idaho portion of the refund.

If you are entitled to an off-loading allowance, you will need to recompute your miles per gallon (mpg) to determine the actual Idaho taxable gallons. The refund will be based on the difference between the Idaho taxable gallons reported on the return and the Idaho taxable gallons computed after the allowance is applied. To determine the amount to be refunded, use the appropriate allowance as listed to complete the CALCULATION and attach to Form 75, along with a copy of the IFTA return to which the refund request applies. Please attach copies of fuel invoices.

The number of gallons of fuel actually delivered into the fuel tank of the vehicle may be reduced by the following allowances:

Gasoline/fuel oil:	1.5 gal. per 10,000 gallons pumped
Bulk Cement:	4 gallons per 22.5 tons pumped
Lime:	3.14 gallons per hour
Calcium crystals:	4.13 gallons per hour
Concrete:	1 gallon per 5 cubic yards
Refrigeration Unit (Reefer):	.75 gallon per hour
Grain (dairy pellets):	.13 gallon per ton
Grain meal (mash):	.225 gallon per ton
Pulp	.53 gallon/cord 1.89 cords/gallon 4.73 gallons/hour
Tree length pulp:	.0503 gallon/ton 19.88 tons/gallon 3.46 gallons/hour

CALCULATION

1. Number of units* used in off-loading process	
2. Credit per unit allowed	
3. Gallons used in process (Multiply line 1 by line 2)	
4. Number of gallons placed into the fuel supply tank (from line 3b of the IFTA return)	
5. Adjusted fuel consumed (line 4 minus line 3)	
6. Total miles traveled (from line 3a of the IFTA return)	
7. Adjusted miles per gallon (Divide line 6 by line 5)	
8. Idaho taxable miles (from column 8 of the IFTA return)	
9. Adjusted taxable gallons (Divide line 8 by line 7)	
10. Idaho taxable gallons (from column 9 of the IFTA return)	
11. Gallons reportable for Form 75 (Subtract line 9 from line 10)	

* Units may include hours, gallons, tons, or yards as specified for each allowance. Use a separate worksheet for each process that has a different unit of measurement.

If an off-loading allowance is not specifically listed above, you must submit a proposed allowance to the Idaho State Tax Commission for approval before using it. This request must be in writing and must include documentation to support the calculations used to compute the requested allowance.

Send this request for an approved allowance to:

Fuels Tax Policy Specialist
Policy Section
Idaho State Tax Commission
PO Box 36
Boise, Idaho 83722
(208) 334-7530